

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>SERGEANT BLUFF</div> <div>CITY OF <u>SERGEANT BLUFF</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16209701200000</div> <div>City of Sergeant Bluff, Iowa</div> <div>401 Fourth St.</div> <div>Sergeant Bluff, IA 51054</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues and Other Financing Sources					
Taxes levied on property	1,778,345		1,778,345	1,764,409	
Less: Uncollected property taxes-levy year	0		0		
Net current property taxes	1,778,345		1,778,345	1,764,409	
Delinquent property taxes	84		84	0	
TIF revenues	105,419		105,419	105,642	
Other city taxes	647,747	0	647,747	586,653	
Licenses and permits	57,781	0	57,781	84,490	
Use of money and property	31,373	8,338	39,711	23,000	
Intergovernmental	733,816	0	733,816	694,000	
Charges for fees and service	363,360	4,845,500	5,208,860	5,452,450	
Special assessments	1,361	0	1,361	0	
Miscellaneous	421,825	6,921	428,746	367,900	
Other financing sources	7,677,196	233,537	7,910,733	4,769,451	
Total revenues and other sources	11,818,307	5,094,296	16,912,603	13,847,995	
Expenditures and Other Financing Uses					
Public safety	1,238,789	0	1,238,789	1,270,655	
Public works	504,585	0	504,585	589,350	
Health and social services	9,600	0	9,600	9,700	
Culture and recreation	640,777	0	640,777	751,410	
Community and economic development	225,057	0	225,057	217,900	
General government	666,119	0	666,119	719,749	
Debt service	2,854,399	0	2,854,399	535,512	
Capital projects	1,479,240	0	1,479,240	3,061,640	
Total governmental activities expenditures	7,618,566	0	7,618,566	7,155,916	
Business type activities	0	5,555,233	5,555,233	5,243,688	
Total ALL expenditures	7,618,566	5,555,233	13,173,799	12,399,604	
Other financing uses, including transfers out	1,880,015	377,782	2,257,797	1,734,811	
Total ALL expenditures/And other financing uses	9,498,581	5,933,015	15,431,596	14,134,415	
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,319,726	-838,719	1,481,007	-286,420	
Beginning fund balance July 1, 2014	2,587,781	1,838,639	4,426,420		
Ending fund balance June 30, 2015	4,907,507	999,920	5,907,427	-286,420	
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents		
General obligation debt	\$ 7,415,000	Other long-term debt	\$ 3,278,000		
Revenue debt	\$ 0	Short-term debt	\$ 0		
TIF Revenue debt	\$ 0	General obligation debt limit		\$ 11,441,155	
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11-28-15	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension	
Shari Bentley	→	712	943-4244		
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF SERGEANT BLUFF						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	1,142,953	274,985		360,407			1,778,345			1,778,345	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	1,142,953	274,985		360,407	0		1,778,345		T01	1,778,345	4				
5	Delinquent property taxes		37		47			84		T01	84	5				
6	<b>Total property tax</b>	1,142,953	275,022		360,454	0	0	1,778,429			1,778,429	6				
7	<b>TIF revenues</b>			105,419				105,419		T01	105,419	7				
8	<b>Other city taxes</b>															
8	Utility tax replacement excise taxes	3,120	751		959			4,830		T15	4,830	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	74,227						74,227		T15	74,227	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	6,662	1,617		2,034			10,313		T19	10,313	12				
13	Hotel/motel tax	19,645						19,645		T19	19,645	13				
14	Other local option taxes	4,401	534,331					538,732		T09	538,732	14				
15	<b>TOTAL OTHER CITY TAXES</b>	108,055	536,699	0	2,993	0	0	647,747	0		647,747	15				
16	<b>Section B - LICENSES AND PERMITS</b>	57,781						57,781		T29	57,781	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	31,211	162					31,373	8,338	U20	39,711	18				
19	Rents and royalties							0		U40	0	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	31,211	162	0	0	0	0	31,373	8,338		39,711	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants	30,890						30,890		B89	30,890	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	30,890	0	0	0	0	0	30,890	0		30,890	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SERGEANT BLUFF						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		439,534					439,534		C46	439,534	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	5,274				594		5,868		C89	5,868	49				
50	Iowa Department of Transportation					132,733		132,733		C89	132,733	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	9,100	2,190		2,555			13,845		C89	13,845	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	14,374	441,724	0	2,555	133,327	0	591,980	0		591,980	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions	59,016						59,016		D89	59,016	65				
66	Fire/EMT service	51,930						51,930		D89	51,930	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	110,946	0	0	0	0	0	110,946	0		110,946	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	156,210	441,724	0	2,555	133,327	0	733,816	0		733,816	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	817,079	A91	817,079	73				
74	Sewer							0	892,982	A8Ø	892,982	74				
75	Electric							0	2,732,158	A92	2,732,158	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	312,652	A81	312,652	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SERGEANT BLUFF						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	90,629	A80	90,629	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges		100,164					100,164		A89	100,164	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	258,371						258,371		A61	258,371	100				
101	Animal control charges	375						375		A89	375	101				
102	Other charges - Specify							0			0	102				
103	Welcome Program	4,450						4,450			4,450	103				
104	TOTAL CHARGES FOR SERVICE	263,196	100,164	0	0	0	0	363,360	4,845,500		5,208,860	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS					1,361		1,361		U01	1,361	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	10,748						10,748		U99	10,748	108				
109	Deposits and sales/fuel tax refunds	72,192						72,192		U99	72,192	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Police Misc	24,358						24,358			24,358	114				
115	Misc	59,324	1,303			253,900		314,527	6,921		321,448	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	166,622	1,303	0	0	253,900	0	421,825	6,921		428,746	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF SERGEANT BLUFF					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	1,926,028	1,355,074	105,419	366,002	388,588	0	4,141,111	4,860,759		9,001,870	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	22,083						22,083		NR	22,083	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	76,810			2,326,316	3,227,727		5,630,853		NR	5,630,853	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	1,537,782				376,116		1,913,898	233,537		2,147,435	127
128	Internal TIF loans and transfers in				110,362			110,362			110,362	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	1,636,675	0	0	2,436,678	3,603,843	0	7,677,196	233,537		7,910,733	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	3,562,703	1,355,074	105,419	2,802,680	3,992,431	0	11,818,307	5,094,296		16,912,603	132
133												133
134	<b>Beginning fund balance July 1, 2014</b>	1,239,179	988,119	-23,806	149,520	234,769		2,587,781	1,838,639		4,426,420	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	4,801,882	2,343,193	81,613	2,952,200	4,227,200	0	14,406,088	6,932,935		21,339,023	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF SERGEANT BLUFF		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	850,715						850,715		E62	850,715	2
3	Purchase of land and equipment	33,145						33,145		G62	33,145	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	128,807	149,406					278,213		E24	278,213	13
14	Purchase of land and equipment	23,102						23,102		G24	23,102	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	53,614						53,614		E66	53,614	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,089,383	149,406	0	0	0	0	1,238,789			1,238,789	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SERGEANT BLUFF		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	332,849						332,849		E44	332,849	42
43	Purchase of land and equipment	171,736						171,736		G44	171,736	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	504,585	0	0	0	0	0	504,585			504,585	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF SERGEANT BLUFF							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	9,600						9,600		E79	9,600	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	9,600	0	0	0	0	0	9,600			9,600	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SERGEANT BLUFF						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	16,732						16,732		E52	16,732	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	2,153						2,153		E61	2,153	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	145,734						145,734		E61	145,734	127				
128	Purchase of land and equipment	46,649						46,649		G61	46,649	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	405,409						405,409		E61	405,409	130				
131	Purchase of land and equipment	24,100						24,100		G61	24,100	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	640,777	0	0	0	0	0	640,777			640,777	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	38,012						38,012		E89	38,012	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	157,439						157,439		E89	157,439	143				
144	Purchase of land and equipment	29,528						29,528		G89	29,528	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	78						78		E29	78	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	225,057	0	0	0	0	0	225,057			225,057	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF SERGEANT BLUFF						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	171,080						171,080		E29	171,080	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	341,770						341,770		E23	341,770	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	54,297						54,297		E25	54,297	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	26,699						26,699		E31	26,699	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	72,273						72,273		E89	72,273	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	666,119	0	0	0	0	0	666,119			666,119	176
177	<b>Section G — DEBT SERVICE</b>							591,569			591,569	177
178	Payment to Refunded Bond Escrow Agent				2,262,830			2,262,830			2,262,830	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	2,854,399	0	0	2,854,399			2,854,399	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Capital Projects					1,270,913		1,270,913			1,270,913	184
185	Payment on Note Payable					208,327		208,327			208,327	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	1,479,240	0	1,479,240			1,479,240	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	1,479,240	0	1,479,240			1,479,240	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	3,135,521	149,406	0	2,854,399	1,479,240	0	7,618,566			7,618,566	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF SERGEANT BLUFF					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								534,055	E91	534,055	198
199	Purchase of land and equipment								169,046	G91	169,046	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								468,861	E80	468,861	201
202	Purchase of land and equipment								135,039	G80	135,039	202
203	Construction									F80	0	203
204	Electric — Current operation								3,181,252	E92	3,181,252	204
205	Purchase of land and equipment								6,738	G92	6,738	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								297,998	E81	297,998	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								-48,245	E80	-48,245	230
231	Purchase of land and equipment								22,825	G80	22,825	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SERGEANT BLUFF		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								787,664		787,664	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								5,555,233		5,555,233	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,135,521	149,406	0	2,854,399	1,479,240	0	7,618,566	5,555,233		13,173,799	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	35,000	1,170,000			564,653		1,769,653	377,782		2,147,435	255
256	Internal TIF loans/repayments and transfers out			110,362				110,362			110,362	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	35,000	1,170,000	110,362	0	564,653	0	1,880,015	377,782		2,257,797	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,170,521	1,319,406	110,362	2,854,399	2,043,893	0	9,498,581	5,933,015		15,431,596	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted			-28,749	97,801			69,052			69,052	264
265	Committed		1,023,787					1,023,787			1,023,787	265
266	Assigned					2,183,307		2,183,307			2,183,307	266
267	Unassigned	1,631,361						1,631,361			1,631,361	267
268	Total Governmental	1,631,361	1,023,787	-28,749	97,801	2,183,307	0	4,907,507			4,907,507	268
269	Proprietary								999,920		999,920	269
270	Total ending fund balance June 30, 2015	1,631,361	1,023,787	-28,749	97,801	2,183,307	0	4,907,507	999,920		5,907,427	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,801,882	2,343,193	81,613	2,952,200	4,227,200	0	14,406,088	6,932,935		21,339,023	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SERGEANT BLUFF

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Amount - Omit cents	
Z00 \$	1,450,058

Total salaries and wages paid.....

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 181,859	29U \$ 25,000	39U \$ 181,859	49U \$ 25,000	49U \$	49U \$	49U \$	191 \$ 9,265
2. Sewer utility	19U 2,905,000	29U 255,000	39U 535,000	49U 2,625,000	49U	49U	49U	189 72,110
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. 2008 GO	19U 1,005,000	29U	39U 930,000	49U 40,000	49U	49U	49U	189 10,852
11. 2009 GO	19U 1,233,141	29U	39U 1,233,141	49U 0	49U	49U	49U	189 40,012
12. 2010 GO	19U 105,000	29U	39U 105,000	49U 0	49U	49U	49U	189 6,977
13. 2015 GO	19U 0	29U 4,795,000	39U 70,000	49U 4,725,000	49U	49U	49U	189 26,325
14. SRF Water	19U 3,432,000	29U	39U 154,000	49U	49U	49U	49U 3,278,000	189
Total long-term debt	8,862,000	5,075,000	3,209,000	7,415,000	0	0	3,278,000	165,541

B. Short-term debt

Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$
Outstanding as of JUNE 30, 2015	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Amount - Omit cents	
\$	228,823,094
x .05 = \$	11,441,155

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 97,802	\$		5,809,625	5,907,427

REMARKS

V98

Continued on next page

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